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Tax Bulletin 6-03

Effective Date: January 1, 2004

Re: Imposition of Municipality Transient Room Tax by Layton City

The 1997 Utah Legislature passed House Bill 98, Local Taxing Authority, authorizing municipalities to impose a municipal transient room tax of up to 1 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than 30 consecutive days. A public accommodation is defined as any place that provides temporary sleeping accommodations to the public and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning Jan. 1, 2004, Layton City has elected to impose the municipal transient room tax, by ordinance, at a rate of 1 percent. When added to the 3 percent transient room tax imposed by Davis County, the total county and municipal transient room tax in Layton City is 4 percent.

All persons, groups or organizations renting public accommodations in Layton City must begin collecting the municipal transient room tax, in addition to other state and local taxes imposed, beginning Jan. 1, 2004.

The 1 percent municipality transient room tax imposed by Layton City must be remitted to the Tax Commission on the Transient Room Tax Return, form TC-71T, beginning with the January monthly period (for monthly filers), the January-March quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

Please refer to the rate chart enclosed to determine the total transient room and sales and use taxes you should be collecting effective Jan. 1, 2004.

QUESTIONS...



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Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin.

For the most current guidance relating to state and local taxation, including local sales tax rates, visit the Tax Commission's Internet website at tax.utah.gov.



Utah State Tax Commission
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New Tax Rates in Effect as of January 1, 2004

(This chart lists only the tax rates that are changing effective 1/1/04. For a complete list of effective rates, refer to the Tax Commission website, tax.utah.gov.)

Location ¹	Combined Sales & Use Tax Rate	Combined Transient Room Rate	Tourism Taxes		
			Motor Vehicle Rental Tax	Short Term Leasing Tax	Restaurant Tax
Davis County	6.500%	3.000%	2.500%	7.000%	1.000%
Layton	6.500%	4.000%	2.500%	7.000%	1.000%

¹ All cities and towns not listed beneath a county charge the same sales tax rates as the county. Example: Bountiful is not listed below Davis County. The tax rate charged in Bountiful is the same tax rate charged in Davis County.